

12-06-01

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WDN/SAS/AEC:jam 10/22/01 77923  
 Attorney Reference Number 4239-61090  
 PATENT

EXPRESS MAIL LABEL NO. EL874429774US  
 DATE OF DEPOSIT: October 22, 2001

10/003400  
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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

BOX PATENT APPLICATION  
 COMMISSIONER FOR PATENTS  
 WASHINGTON, D.C. 20231

24197

Transmitted herewith for filing is the patent application of:

Inventor(s): Neal D. Epstein, Thiru V. Gopal, Steven Winitsky, and Shahin Hassanzadeh

For: STEM CELLS THAT TRANSFORM TO BEATING CARDIOMYOCYTES

Enclosed are:

- 37 pages of specification, 7 pages of claims, an abstract and a Combined Declaration and Power of Attorney (unsigned).
- 2 sheet(s) of drawings.

FILING FEE					
For	Claims Filed	Number Free	Number Extra	Rate	Basic Fee
Total Claims	50	20	= 30	\$18.00	\$540.00
Independent Claims	7	3	= 4	\$84.00	\$336.00
Multiple Dependent Claim Fee				\$280.00	
<b>TOTAL FILING FEE</b>					<b>\$1,616.00</b>

- Assignee for this application is or will be The Government of the United States of America as represented by the Secretary of the Department of Health and Human Services, and applicants request that this information be listed on the published application.
- A check in the amount of \$1,616.00 to cover  the filing fee is enclosed.
- The Director is hereby authorized to charge any additional fees that may be required in connection with the filing of this application filed herewith, or credit over-payment, to Account No. 02-4550. A copy of this sheet is enclosed.

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Please return the enclosed postcard to confirm that the above-listed items were received.

Respectfully submitted,

KLARQUIST SPARKMAN, LLP

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cc: Docketing